

**422.28 Revision of tax.**

A taxpayer may appeal to the director for revision of the tax, interest, or penalties assessed at any time within sixty days from the date of the notice of the assessment of tax, additional tax, interest, or penalties. The director shall grant a hearing and if, upon the hearing, the director determines that the tax, interest, or penalties are excessive or incorrect, the director shall revise them according to the law and the facts and adjust the computation of the tax, interest, or penalties accordingly. The director shall notify the taxpayer by mail of the result of the hearing and shall refund to the taxpayer the amount, if any, paid in excess of the tax, interest, or penalties found by the director to be due, with interest accruing in accordance with [section 421.60, subsection 2](#), paragraph “e”.

[C35, §6943-f24; C39, §6943.060; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.28; [81 Acts, ch 131, §9](#)]

[86 Acts, ch 1007, §27](#); [86 Acts, ch 1241, §21](#); [94 Acts, ch 1133, §5, 16](#); [2012 Acts, ch 1110, §9](#); [2018 Acts, ch 1161, §7, 15, 16](#)

Referred to in [§257.22](#), [421.10](#), [422.25A](#), [422.25C](#), [422.29](#), [422.41](#), [422.66](#), [422D.3](#), [428A.8](#), [453B.14](#)

2018 amendment applies retroactively to January 1, 2018, for tax years beginning, and for refunds issued, on or after that date; 2018 Acts, ch 1161, §16